

ROWAN COUNTY HUMAN RESOURCES

JOB DESCRIPTION

Job Title : Business Personal Property Auditor
Department: County Assessor's Office
Revised : July 2004

Class : Professional
FLSA : Exempt

This job description supersedes any prior description for the Business Personal Property Auditor classification.

GENERAL DESCRIPTION

Highly responsible work in the appraisal of business personal property and auditing of business personal property such as machinery, equipment, inventories, vehicles, furniture, and fixtures. An employee in this class reviews and compares business tax listings from year to year, and discovers property not listed for ad valorem taxation. The employee inspects property on-site to verify listings. General supervision is received from the County Assessor and work is reviewed through observation and periodic conferences.

ESSENTIAL JOB FUNCTIONS (Any one position may not include all of the duties listed, nor do the listed examples include all tasks which may be found in positions of this class.)

Analyzes data prior to valuation; audits accounts of commercial individual properties to validate correct listing procedures; compares reports made to various government agencies.

Uses discretion and independent judgment in reviewing applications for tax exemptions, ensuring exemption qualifications are met, and approving or denying exemption applications.

Reviews and analyzes costs of machinery and equipment, fixed asset accounts, leasehold improvements, capital leases, expense accounts, etc.; clarifies and compares the business taxpayer's financial documents.

Schedules and conducts field audits; contacts businesses to be audited through mail and/or phone and informs them of information needed during the audit.

Reviews the North Carolina Cooperation Franchise and Income Tax Returns, Schedule D, and verifies fixed asset account balances with financial statements.

Uses discretion and independent judgment in preparing discovery accounts for businesses when non-compliance exists; notifies the business taxpayer of assessments and penalties; provides evidentiary information; meets with tax payers to discuss, defend, and verify assessment practices and valuations.

Defends valuations before all hearing boards.

OTHER JOB FUNCTIONS

Performs related duties as required.

Management reserves the right to add or amend duties at any time.

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KNOWLEDGE, SKILLS, AND ABILITIES

Thorough knowledge in the principles and procedures in appraising of business personal property, accounting and financial principles, effective communication skills, and office automation.

Considerable knowledge of current equipment and inventory costs including machinery and vehicles.

Ability to analyze and correct financial problems and bookkeeping errors.

Ability to attain state certification in the Business Personal Property area within the first two years of employment.

Ability to use discretion and independent judgment to resolve disputes regarding discoveries during audit.

Ability to communicate effectively, orally and in writing.

Ability to maintain effective working relationships with the general public, business officials, and other employees.

PHYSICAL REQUIREMENTS

Work in this class may include sitting, walking, bending, stooping and lifting weights of approximately 65 lbs or less unassisted and weights over 65 lbs with assistance. Work may include both indoor and outdoor activity where employee is exposed to elements of nature: cold, hot, rain, snow, sleet, ice, etc. Employee must be able to maneuver in tight places such as the crawl space under a building, climb ladders, step over obstacles, step on and off machinery, etc. Work includes operation of a motor vehicle. Employee may be exposed to hazardous materials.

EXPOSURE CONTROL

Work activity does not entail predictable or unpredictable exposure to blood or body fluids.

MINIMUM EXPERIENCE AND TRAINING

Bachelor's Degree in Accounting, Business Administration, or relevant area; or an Associate Degree in Accounting, Business Administration, Public Administration or relevant area and three years of increasing responsible work in a tax office or related field; or equivalent combination of education and experience in property appraisal or related work. A valid driver's license is required.

**This job description does not create an employment contract,
implied or otherwise.**